APPENDIX.

Revised Statutes of Missouri, 1939, Chapter 1, Article 21, Sections 571 to 604, as amended by Laws of Missouri, 1941, pp. 280 and 281, and Section 576 of the Revised Statutes of Missouri, 1929, Laws of Missouri, 1939, p. 182, provided:

"Section 571. Property subject to inheritance tax —exceptions.—A tax shall be and is hereby imposed upon the transfer of any property, real, personal or mixed, or any interest therein or income therefrom, in trust or otherwise, to persons, institutions, associations or corporation, not hereinafter exempted, in the following cases: When the transfer is by will or by the intestate laws of this state from any person dying possessed of the property while a resident of the state. When the transfer is by will, or intestate law of property within the state or within the jurisdiction of the state and decedent was a non-resident of the state at the time of his death. When the transfer is made by a resident or by a non-resident when such non-resident's property is within this state or within its jurisdiction, by deed, grant, bargain, sale or gift made in contemplation of the death of grantor, vendor or donor, or intending to take effect in possession or enjoyment at or after such death. Every transfer by deed, grant, bargain, sale or gift made within two years prior to the death of grantor, vendor or donor, of a material part of his estate or in the nature of a final disposition or distribution thereof without an adequate valuable consideration shall be construed to have been made in contemplation of death within the meaning of this section. When the transfer is made by a resident or by a non-resident when such non-resident's property is within this state or within its jurisdiction, in trust or otherwise and the transferor has retained for his life or any period not ending before his death, (1) the possession or enjoy-

ment of or the income from the property, or (2) the right to designate the persons who shall possess or enjoy the property or income therefrom, except in case of a *bona fide* sale for an adequate and full consideration in money or money's worth. Such tax shall be imposed when any person, association, institution or corporation actually comes into the possession and enjoyment of the property, interest therein or income therefrom, whether the transfer thereof is made before or after the passage of this law: *Provided*, that property which actually vested in such persons or corporations before this law takes effect shall not be subject to the tax, *and provided further* that nothing herein contained shall be construed as imposing a tax upon any transfer as defined in this Act, of intangibles, however used or held, whether in trust or otherwise, by a person, or by reason of the death of a person, who was not a resident of this state at the time of his death."

"Sec. 573. Twenty thousand or less—rates.—When property, or any beneficial interest therein or income therefrom passes by any such transfer where the amount of property, interest or income shall exceed in value the exemption hereinafter specified and shall not exceed in value twenty thousand dollars, the tax hereby imposed shall be as follows:

"(1) One per cent.—Where the person or persons to whom such property or any beneficial interest therein passes, shall be the husband, wife, lineal descendent, or any lineal ancestor of the decedent, or any legally adopted child or any lineal descendant of such adopted child, or child born out of lawful wedlock, at the rate of one per centum of the clear market value of such property or interest therein.

"(2) Three per cent.—Where the person or persons to whom such property or any beneficial interest therein passes shall be the brother or sister, or the descendant of a brother or sister of the decedent, the wife or widow of a son, or the husband of a daughter of the decedent, at the rate of three per centum of the clear market value of such property or interest therein.

"(3) Three per cent.—Where the person or persons to whom such property or any beneficial interest therein passes shall be the brother or sister of the father or mother of the decedent, or a descendant of a brother or sister of the father or mother of the decedent, at the rate of three per centum of the clear market value of such property or beneficial interest therein.

"(4) Four per cent.—Where the person or persons to whom any such property or beneficial interest therein passes shall be the brother or sister of the grandfather or grandmother of the decedent or a descendant of the brother or sister of the grandfather or grandmother of the decedent at the rate of four per centum of the clear market value of such property or beneficial interest therein.

"(5) Five per cent—other rates.—Where the person or persons to whom such property or any beneficial interest therein passes shall be in any other degree of collateral consanguinity than as hereinbefore stated, or shall be a stranger in blood to the decedent, or shall be a body politic, association, institution, or corporation, at the rate of five per centum of the clear market value of such property or interest therein.

"(6) When the amount of the clear market value of such property or interest therein exceeds twenty thousand dollars the rates of taxes upon such excess shall be as follows: Upon all in excess of twenty thousand dollars and up to forty thousand dollars two times the rates fixed in the preceding subdivisions of this section. Upon all in excess of forty thousand dollars and up to eighty thousand dollars, three times the rates fixed in the preceding subdivisions of this section. Upon all in excess of eighty thousand dollars and up to two hundred thousand dollars, four times the rates fixed in the preceding subdivisions of this section. Upon all in excess of two hundred thousand dollars and up to four hundred thousand dollars, five times the rates fixed in the preceding subdivisions of this section.

Upon all in excess of four hundred thousand dollars, six times the rates fixed in the preceding subdivisions of this section."

"Sec. 604, interalia. Defining the words 'estate,' 'property' and 'transfer' etc.—The words 'estate' and 'property' as used in this article shall be taken to mean the real and personal property or interest therein of the testator, intestate, grantor, bargainor, vendor, or donor passing or transferred to individual legatee, devisees, heirs, next of kin, grantees, donees, vendees, or successors, and shall include all personal property within or without the state. * * * *"

"Sec. 576. Reciprocity.—The tax imposed by this article in respect of personal property (except tangible personal property having an actual situs in this state) shall not be payable (a) if the transferor at the time of his death was a resident of a state or territory of the United States, or of any foreign country, which at the time of his death did not impose a transfer tax or death tax of any character in respect of property of residents of this state (except tangible personal property having an actual situs in such state or territory or foreign country), or, (b) if the laws of the state, territory or country of residence of the transferor at the time of his death contained a reciprocal exemption provision under which non-residents were exempted from transfer taxes or death taxes of every character in respect of personal property (except tangible personal property having an actual situs therein), provided the state, territory or country of residence of such non-residents allowed a similar exemption to residents of the state, territory or country of residence of such transferor. For the purpose of this section the District of Columbia and possessions of the United States shall be considered territories of the United States. The terms 'foreign country' and 'country' as used herein shall mean both any foreign country and any political subdivision thereof, and either of them of which the transferor was domiciled therein at the time of his death."

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